## **EXHIBIT D**

Universitas' February 25, 2014

Letter to the Court

## ANTHONY J. SIANO, ESQ., PLLC

A PROFESSIONAL CORPORATION
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ANTHONY J. SIANO

February 4, 2014

Michael Barnett, Esq. Loeb & Loeb 345 Park Avenue New York, New York 10154

Dear Mr. Barnett:

The following payments have been made on behalf of Mr. Carpenter.

DATE	PAYEE	AMOUNT
1/30/14	AMERICAN EXPRESS	\$4,517.74
1/30/14	AMERICAN EXPRESS	\$4,560.89
1/30/14	AAA	\$108.00
1/30/14	BUTLER COMPANY	\$6,707.00
1/30/14	BUTLER COMPANY	\$223.34
1/30/14	BUTLER COMPANY	\$941.19
1/30/14	BUTLER COMPANY	\$531.75
1/30/14	BUTLER COMPANY	\$531.75
1/30/14	GALLET, DREYER & BERKEY, LLP	\$450.00
TOTAL:		\$18,571.66

All payments were made from Carpenter Financial Group. No payments were made for Mr. Carpenter from any other source.

Very truly yours.

Anthony J. Siano, Esq.